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GOVERNMENT OF MANIPUR
SECRETARIAT : FINANCE DEPARTMENT
(EXPENDITURE SECTION)

N O T I F I C A T I O N

Imphal, the 16th June, 2012

No. 5/160/2011-FD(TAX).–In exercise of the powers conferred by section 90 of the Manipur Value Added Tax Act, 2004, the State Government do hereby make the following rules to amend the Manipur Value Added Tax Rules, 2005, namely:-

THE MANIPUR VALUE ADDED TAX (FIRST AMENDMENT) RULES, 2012.

1. Short title & commencement.-

(1) These rules may be called the **Manipur Value Added Tax (First Amendment) Rules, 2012.**

(2) These rules shall come into force with effect from the date of publication in the Official Gazette.

2. Amendment of rule 2. - In the existing rule 2, after clause (d) of rule 2 of the Manipur Value Added Tax Rules, 2005 (hereinafter the principal rules), the following clauses shall be inserted, namely,-

"(dd) "e-challan" means copy of the challan in the prescribed form generated by the bank/the tax payer from the computer on successful completion of the online payment transaction; and

(ddd) "e-payment" means payment of taxes payable or any other amount dues under the Act to the State Government through electronic funds transfer mechanism:"

3. Amendment of rule 9.- For the existing clause (a) of sub-rule (I) of rule 9 of the Principal Rules, the following shall be substituted by,-

"(a) Where the value of the goods at the time of the transfer of property in the goods (whether as goods or in some other form) involved in the execution of a works

contract may be determined by effecting the following deductions from the value of the entire contract, in so far the amounts relating to the deductions pertain to the said works contract:-

(i) labour charges for execution of the works;

(ii) amounts paid by way of price for the entire sub-contract to sub-contractors;

(iii) charges for planning, designing and architect's fee;

(iv) charges for obtaining on hire or otherwise, machinery and tools used for the execution of the works contract;

(v) cost of consumable such as water, electricity, fuel etc. used in the execution of the works contract, the property in which is not transferred in the course of execution of the works contract;

(vi) cost of establishment of the contractor to the extent it is relatable to the supply of labour and services;

(vii) other similar expenses relatable to the supply of labour and services; and

(viii) profit earned by the contractor to the extent it is relatable to the supply of labour and services."

4. Amendment of rule 16.-

(i) In rule (1) of rule 16 of the Principal Rules, after the figure and word "Form 5", the words and figure" **or in electronic format of Form 5"** shall be inserted.

(ii) in sub-rule (2), after the word "signed", the words **"or digitally signed or any other form of authenticate electronically signed or scanned signature"** shall be inserted.

(iii) in sub-rule (4), after the word "copies" the words & symbol "/scanned copies" shall be inserted.

(iv) In sub-rule (7), after the word & figure "Form 6" the words & symbol **"or in electronic format of Form 6" shall be inserted.**

5. Insertion of new rules 16A & 16B.- After rule 16 of the Principal Rules, the following new rules shall be inserted, namely.

"16A. Application for registration etc. by electronic means- A dealer, who is liable to be registered under section 24 or who desires to be registered voluntarily under section 25, may, at his option, make an application in electronic format of Form 5, as available in the

official web site, for registration under section 24 or 25, to the appropriate registering authority, by making such application for registration in electronic format of Form 5, either under digital signature or any other form of authenticate electronic signature or scanned signature.

Provided that the provisions of sub-rule (2), (3), (4), (5) & (6) of rule 16, shall, mutatis mutandis, apply in respect of making of application for registration under this rule.

Provided that the Commissioner may, from time to time, by notification, specify other additional documents require for registration under section 24 & 25 of the Act.

16B. Issue of certificate of registration where application for registration is made electronically under rule 16A- (1) Where the authority referred to rule 16A is satisfied that the dealer has correctly given all the required information and that the application in electronic format of Form 5 and Annexure A or Annexure B, are in order, he shall assign a registration number and issue a certificate of registration electronically in Form 6 to the dealer.

(2) Where the authority referred to in rule 16A is not satisfied that the particulars contained in the application for registration in Form 5 are correct and complete, such authority shall reject the application, for reasons to be recorded in writing and shall inform the dealer electronically of such rejection."

6. Amendment of rule 17. - In rule 17 of the Principal Rules, after the words **"a fee of rupees twenty five",** the words **"or such other amount as the Commissioner may specify by a Notification"** shall be inserted.

7. Amendment of rule 18.- In sub-rule (I) of rule 18 of the Principal Rules, the following proviso shall be added, namely,- "Provided that on an application in electronic mode from a dealer for amendment in the certificate or cancellation of certificate to the authority, if satisfied with the reasons given, he may allow such amendment in the certificate or cancellation of certificate and issue electronically subject to the provisions of the Act and these rule."

8. Amendment of rule 20.- In sub-rule (iv) of rule 20 of the Principal Rules, after the words & figure **"in Form 5,"** the words & figure" **or electronic format of Form 5"** shall be inserted.

9. Amendment of rule 23.- After sub-rule (2) of rule 23 of the Principal Rules, the following proviso shall be added, namely,- "Provided that the required information above may be furnished electronically through authorized website in electronic format of Form 9 within the stipulated period."

10. Amendment of rules 24.-

(i) In clause (a) of sub-rule (I) of rule 24 of the Principal Rules, for the word and figure "3 lakhs" and "10 lakhs", the word and figure **"5 lakhs" and "40 lakhs"** shall be substituted respectively.

(ii) In clause (b) of sub-rule (I), the word and figure "10 lakhs" shall be substituted by word and figure **"40 lakhs".**

(iii) After clause (c) of sub-rule (1), the following proviso shall be inserted, namely-
"Provided that the Commissioner may prescribe, by Notification, any different return forms in respect of any class or classes of dealers."

(iv) In sub-rule (2), (3) & (5), after the words and figures **"in Form 10"** the words & figure **"or in electronic format of Form 10"** shall be inserted.

(v) After sub-rule (5), the following new clauses shall be inserted,
"(a) From such date and in such manners as may be prescribed by the Commissioner, by notification, the return required to be furnished under sub-rule (2), (3) & (5) can also be filed electronically either under digital signature or any other form of authenticate electronic signature or scanned signature.

(b) The Commissioner may, by notification, specify the date from which all or a certain class of dealers shall, subject to such conditions as may be specified, submit return through electronic mode only."

(vi) (a) In sub-rule (6), after the words "receipted challan" in clauses (i), (ii) and(iii) of sub-rule (6), the words "or e-challan" shall be inserted.

(b) After clause (iii), the following proviso shall be inserted, namely,-
"Provided that, the Government may ask a certain or all class of dealers to make payment through e-payment only from the date to be notified by the Commissioner."

11. Amendment of rule 28.- After sub-rule (1) of the Principal Rules, the following provisos shall be inserted, namely,-

"(lA) Any audit under the above sections shall be completed within six months from the date on which the date of appearance fixed by the Commissioner.

Provided that where the Commissioner is satisfied that audit in respect of such dealer cannot be completed within six months, he may, upon giving the dealer an opportunity of being heard and for the reason to be recorded in writing, extend the period for another six months."

12. Amendment of rule 31.- In sub-rule (I) of rule 31 of the Principal Rules, after the words **"challan"** the words **"or e-challan"** shall be inserted, and after the word and figure **"Form 19",** the words and figure "**or in electronic format of Form 19"** shall be inserted.

13. Insertion of new rule 31A.- After rule 31 of the Principal Rules, the following new rule shall be inserted, namely,-

"31A.(1) Tax, penalty and other sums due shall be paid into the Government Treasury by e-challan as prescribed.

(2) Electronic challan shall be generated in triplicate. The copies of e-challan with proof of payment shall be delivered to the Treasury, one copy shall be forwarded to Commissioner Taxes, one copy to Accountant General, Manipur and another one shall be retained in Treasury.

(3) Every designated bank shall send the scroll as prescribed along with the copies of challan to the Treasury Officer concerned on the day in the manner prescribed.

31B. Notwithstanding anything contained in any rule, the Commissioner may, from time to time, by notification, specify the period starting on or after the dates mentioned therein, the class or classes of dealers,-

(1) who shall pay tax, interest, penalty or any amount due and payable by or under the Act electronically, in an e-challan in the designated Bank; and

(2) to whom the remittance of refund due under the Act shall be made through the electronic system or such other system for the said purpose."

14. Amendment of rule 33.- In sub-rule (I) (iii), (2) & (4) of the Principal Rules, after the word and figure **"Form 20", Form 21", "Form 22", "Form 22A" & "Form 23"** the words and figures **"or electronic format of Form 20", "or electronic format of Form 21", "or electronic format of Form 22", "or electronic format of Form 22A" and "or electronic format of Form 23",** shall respectively be inserted.

15. Amendment of rule 35.- After the rule 35 of the Principal Rules, the new rule shall be inserted, namely,-

"35A. The Commissioner may, by notification, specify the date from which all or a certain class of dealers shall, subject to such conditions as may be specified, furnish purchase details and sales details through electronic mode for the period as specify."

16. Amendment of rule 42.- After sub-rule (v) of rule 42 of the Principal Rules, the following sub- rule shall be inserted, namely,-

"(vi) Notwithstanding the provisions regarding issue of Form 27, 28, 29 & 30 in sub-rule (ii),(iii), (iv) & (v), all Form 27, 28, 29 & 30 shall be issued electronically from such date in such manner to a or all class of dealers and subject to such conditions and restrictions as the commissioner may prescribed through notification.

Provided that no fee shall be payable by the dealer on such forms, so downloaded."

17. Amendment of rule 49.- In sub-rule (I) of rule 49 of the Principal Rules, the words "All payment under this rule shall be in court fee stamps" shall be substituted by **"All payment in this sub-rule (1) in SI. No. l, 2 & 3 shall be in court fee stamps and other payments in Sl. No. 4,5,6,7,8 & 9 shall be paid either by cash or through e-payment as may be prescribed by Commissioner."**

18. Amendment of rule 54.- In sub-rule (l) & (2) of rule 54 of the Principal Rules, for the word and figure "Form 30", the words and figure **"or electronic format of Form 30"** shall be inserted and in sub-rule (1), after the word "signed" the words **"or digitally signed or any other form of authenticate electronically signed or scanned signature."** shall be inserted.

19. Amendment of rule 57.- In rule 57 of the Principal Rules, the words "detailed hereunder" shall be substituted by the words "with book number and serial number".

RAKESH RANJAN,
Commissioner (Finance),
Government of Manipur.

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